

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

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MASTER DOCKET

18-md-02865-LAK

**DECLARATION OF BRANDON R. DILLMAN**

I, Brandon R. Dillman, an attorney duly admitted to practice law before the courts of the Commonwealth of Massachusetts and admitted to appear *pro hac vice* in the above-captioned matter, hereby declare under penalty of perjury:

1. I am an associate at K&L Gates, LLP, and counsel for American Investment Group of New York, L.P. Pension Plan, Riverside Associates Defined Benefit Plan, Robert Crema, David Schulman, Stacey Kaminer, and Acer Investment Group, LLC. Except as otherwise stated, I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Memorandum of Law in support of their Motion for Summary Judgment and Defendants' Supplemental Rule 56.1 Statement of Material Facts in Support of Their Motion for Summary Judgment.

3. Attached hereto as Exhibit 90 is a true and correct copy of Plaintiff Skatteforvaltningen's Responses and Objections to Defendants' Second Requests for Admission.

4. Attached hereto as Exhibit 91 is a true and correct copy of Plaintiff Skatteforvaltningen's Responses and Objections to ED&F Man Capital Markets, Ltd.'s Second Requests for Admission.

5. Attached hereto as Exhibit 92 is a true and correct copy of Plaintiff Skatteforvaltningen's Responses and Objections to Third Party Defendant ED&F Man Capital Markets, Ltd.'s Third Set of Interrogatories to Plaintiff Skatteforvaltningen.

6. Attached hereto as Exhibit 93 is a true and correct copy of the document previously marked as deposition exhibit 3016, Bates-stamped WH\_MDL\_00089256.

7. Attached hereto as Exhibit 94 is a true and correct copy of a document, Bates-stamped AIG\_00000368-434, and produced in discovery in this matter.

8. Attached hereto as Exhibit 95 is a true and correct copy of a document, Bates-stamped AIG\_00000435-507, and produced in discovery in this matter.

9. Attached hereto as Exhibit 96 is the Declaration of Stacey Kaminer.

10. Attached hereto as Exhibit 97 is a true and correct copy of excerpts from the deposition transcript of David Schulman.

11. Attached hereto as Exhibit 98 is a true and correct copy of excerpts from the deposition transcript of Robert Crema.

12. Attached hereto as Exhibit 99 is a true and correct copy of the Expert Report of Graham Wade, dated December 31, 2021.

13. Attached hereto as Exhibit 100 is a true and correct copy of a document, Bates-stamped ED&F-00041310-ED&F-00041334, and produced in discovery in this matter.

14. Attached hereto as Exhibit 101 is a true and correct copy of a document, Bates-stamped ED&F-00046709- ED&F-00046761, and produced in discovery in this matter.

15. Attached hereto as Exhibit 102 is a true and correct copy of a document, Bates-stamped ED&F-00049490- ED&F-00049541, and produced in discovery in this matter.

16. Attached hereto as Exhibit 103 is a true and correct copy of a document, Bates-stamped ED&F-00044891-ED&F-00044912, and produced in discovery in this matter.

17. Attached hereto as Exhibit 104 is a true and correct copy of a document, Bates-stamped ED&F-00076758-ED&F-00076781, and produced in discovery in this matter.

18. Attached hereto as Exhibit 105 is a true and correct copy of a document, Bates-stamped ED&F-00045466-ED&F-00045508, and produced in discovery in this matter.

19. Attached hereto as Exhibit 106 is a true and correct copy of a document, Bates-stamped ED&F-00043382-ED&F-00043404, and produced in discovery in this matter.

20. Attached hereto as Exhibit 107 is a true and correct copy of a document, Bates-stamped ED&F-00038285-ED&F-00038300, and produced in discovery in this matter.

21. Attached hereto as Exhibit 108 is a true and correct copy of a document, Bates-stamped ED&F-00043997-ED&F-00044014, and produced in discovery in this matter.

22. Attached hereto as Exhibit 109 is a true and correct copy of a document, Bates-stamped ED&F-00047364-ED&F-00047395, and produced in discovery in this matter.

23. Attached hereto as Exhibit 110 is a true and correct copy of a document, Bates-stamped ED&F-00049905-ED&F-00049939, and produced in discovery in this matter.

24. Attached hereto as Exhibit 111 is a true and correct copy of a document, Bates-stamped RIVER\_00000084–92, and produced in discovery in this matter.

25. Attached hereto as Exhibit 112 is a true and correct copy of a document, Bates-stamped RIVER\_00000093–102, and produced in discovery in this matter.

26. Attached hereto as Exhibit 113 is a true and correct copy of a document, Bates-stamped RIVER\_00000103–110, and produced in discovery in this matter.

27. Attached hereto as Exhibit 114 is a true and correct copy of a document, Bates-stamped RIVER\_00000161-69, and produced in discovery in this matter.

28. Attached hereto as Exhibit 115 is a true and correct copy of a document, Bates-stamped ED&F-00044985-ED&F-00045001, and produced in discovery in this matter.

29. Attached hereto as Exhibit 116 is a true and correct copy of a document, Bates-stamped ED&F-00040919-ED&F-00040990, and produced in discovery in this matter.

30. Attached hereto as Exhibit 117 is a true and correct copy of a document, Bates-stamped ED&F-00045804-ED&F-00045867, and produced in discovery in this matter.

31. Attached hereto as Exhibit 118 is a true and correct copy of a document, Bates-stamped ED&F-00048728-ED&F-00048780, and produced in discovery in this matter.

32. Attached hereto as Exhibit 119 is a true and correct copy of a document, Bates-stamped ED&F-00076389-ED&F-00076403, and produced in discovery in this matter.

33. Attached hereto as Exhibit 120 is a true and correct copy of a document, Bates-stamped ED&F-00044535-ED&F-00044554, and produced in discovery in this matter.

34. Attached hereto as Exhibit 121 is a true and correct copy of a document, Bates-stamped ED&F-00077536-ED&F-00077550, and produced in discovery in this matter.

35. Attached hereto as Exhibit 122 is a true and correct copy of a document, Bates-stamped ED&F-00042261-ED&F-00042333, and produced in discovery in this matter.

36. Attached hereto as Exhibit 123 is a true and correct copy of a document, Bates-stamped ED&F-00177423-ED&F00177424, and produced in discovery in this matter.

37. Attached hereto as Exhibit 124 is a true and correct copy of a document, Bates-stamped ED&F-00026785-ED&F00026805, and produced in discovery in this matter.

38. Attached hereto as Exhibit 125 is a true and correct copy of a document, Bates-stamped ED&F-00045535-ED&F-00045557, and produced in discovery in this matter.

39. Attached hereto as Exhibit 126 is a true and correct copy of a document, Bates-stamped ED&F-00078083-ED&F-00078112, and produced in discovery in this matter.

40. Attached hereto as Exhibit 127 is a true and correct copy of a document, Bates-stamped AIG\_00000149–56, and produced in discovery in this matter.

41. Attached hereto as Exhibit 128 is a true and correct copy of a document, Bates-stamped AIG\_00000170–83, and produced in discovery in this matter.

42. Attached hereto as Exhibit 129 is a true and correct copy of a document, Bates-stamped AIG\_00000259–64, and produced in discovery in this matter.

43. Attached hereto as Exhibit 130 is a true and correct copy of a document, Bates-stamped AIG\_00000184–93, and produced in discovery in this matter.

44. Attached hereto as Exhibit 131 is a true and correct copy of a document, Bates-stamped AIG\_00000237–45, and produced in discovery in this matter.

45. Attached hereto as Exhibit 132 is a true and correct copy of a document, Bates-stamped AIG\_00000265–71, and produced in discovery in this matter.

46. Attached hereto as Exhibit 133 is a true and correct copy of a document, Bates-stamped SKAT\_MDL\_001\_008102–22, and produced in discovery in this matter, and a certified English translation, of same.

47. Attached hereto as Exhibit 134 is a true and correct copy of the Particulars of Claim, with Schedule 5T, filed by SKAT in the High Court of Justice against ED&F Man Capital Markets, Ltd. and others (the “English Action”).

48. Attached hereto as Exhibit 135 is a true and correct copy of the Fifth Amended Particulars of Claim filed by SKAT in the English Action.

49. Attached hereto as Exhibit 136 is a true and correct copy of the Re-Amended Schedule 5T filed by SKAT in the English Action.

50. Attached hereto as Exhibit 137 is a true and correct copy of SKAT's Re-Re-Amended Particulars of Claim filed by SKAT in the English Action.

51. Attached hereto as Exhibit 138 is a true and correct copy of the Claimant's Further Particulars Regarding the Validity of WHT Refund Applications filed by SKAT in the English Action.

52. Attached hereto as Exhibit 139 is a true and correct copy of the July 2020 CMC Order filed in the English Action.

53. Attached hereto as Exhibit 140 is a true and correct copy of *Skatteforvaltningen v. Solo Capital Partners LLP*, [2021] EWHC 974 (Comm).

54. Attached hereto as Exhibit 141 is a true and correct copy of *Skatteforvaltningen v. Solo Capital Partners LLP*, [2022] EWCA Civ 234.

55. Attached hereto as Exhibit 142 is a true and correct copy of a document, Bates-stamped RIVER\_00000285–86, and produced in discovery in this matter.

56. Attached hereto as Exhibit 143 is a true and correct copy of a document, Bates-stamped AIG\_00000669–70, and produced in discovery in this matter.

57. Attached hereto as Exhibit 144 is a true and correct copy of excerpts from the deposition transcript of Stacey Kaminer.

58. Attached hereto as Exhibit 145 is a true and correct copy of a document, Bates-stamped SKAT\_MDL\_001\_00082179–240, and produced in discovery in this matter.

I, Brandon R. Dillman, declare under penalty of perjury that the foregoing is true and correct.

Dated: April 29, 2022  
Boston, Massachusetts

/s/ Brandon R. Dillman  
Brandon R. Dillman